

## **BOARD OF EQUALIZATION RULES FOR TAX APPEALS**

California Code of Regulations

Title 18. Public Revenues

Division 2.1. State Board of Equalization – Rules for Tax Appeals

### ***Chapter 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees***

#### **ARTICLE 4A: REQUESTS FOR INNOCENT SPOUSE RELIEF UNDER THE SALES AND USE TAX LAW**

##### **5241. ACKNOWLEDGEMENT AND REVIEW OF REQUESTS FOR INNOCENT SPOUSE RELIEF.**

(a) Assignment and Review. Once received, a request for innocent spouse relief will be assigned to Board Staff in the Offer in Compromise Section who will:

(1) Send the individual requesting relief an acknowledge letter containing the contact information for the Offer in Compromise Section.

(2) Inform the non-requesting spouse that the request has been filed and the basis for the request, and permit the non-requesting spouse to submit information to support or counter the request.

(3) Evaluate the merits of the request.

(4) Request additional documentation from the individual requesting relief, if necessary.

(b) Granted Request for Innocent Spouse Relief. If Board Staff in the Offer in Compromise Section approves a request for innocent spouse relief, Board Staff will prepare and send the individual who requested relief a letter explaining the relief that was granted.

(c) Denied Request for Innocent Spouse Relief. If Board Staff in the Offer in Compromise Section denies a request for innocent spouse relief, Board Staff will:

(1) Prepare and send the individual requesting relief a letter explaining why the request was denied; and

(2) If it appears that the individual requesting relief might be eligible for other equitable relief as provided in California Code of Regulations, title 18, section 1705.1, subdivision (h), Board Staff in the Offer in Compromise Section will include a questionnaire and financial statement for the individual requesting relief to complete and return.

(d) Requests for Other Equitable Relief. If the individual requesting relief returns a completed questionnaire and financial statement, Board Staff in the Offer in Compromise Section will review the documents to see if other equitable relief is warranted using the factors provided in California Code of Regulations, title 18, section 1705.1, subdivision (h). Once this review is completed, Board Staff will mail the individual requesting relief a letter granting or denying equitable relief and explaining why such relief was granted or denied.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code sections 7051.

Reference: Revenue and Taxation Code section 6456, 7202, 7203, 7261, 7262, 7270.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.